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352 Managerial Accounting, 11th Edition Exercise 7-4 (30 minutes) 1. a. By assumption, the unit selling price, unit variable costs, and total fixed costs are constant from year to year. Consequently, variable costing net operating income will vary with sales. If sales increase, variable costing net operating income will increase. If sales decrease,

Chapter 7

Cost Behavior: Analysis and Use Solutions to Questions 5-1 a. Variable cost: The variable cost per unit is ... 204 Managerial Accounting, 13th Edition Cost Activity Mixed Cost Variable Cost Step-Variable Cost. 5-7 A discretionary fixed cost has a fairly short planning horizon—usually a year. Such

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